

Received & Inspected

3 April 2012

APR 10 2012

FCC Mail Room

To Whom It May Concern:

In response to your letter dated 28 Mar 12, Case Identifier CGB-CC-1102

I am the pastor of Victory Center Church; the church is a small group of about twenty people. The income is under \$20,000.00 a year. I decided to start a TV broadcast using a regular camcorder, I record my church services and download them into my computer edit and burn them to DVD then I send to WCBI to play them on cable network. It is a very low budget half /hour program and very simplistic. Your letter is requiring several things that I can't show or give you. But I will give you what I have.

I have not sought closed caption service.

I have not sought after sponsorship

The victory center church TV program is so minimum that it would be easier to discontinue programming rather than to try and get close caption. I don't have the equipment, know how, finances or ability to do closed caption service.



Michael Boyd

Pastor- Victory Center Church

662-245-1698

**SCHEDULE C**  
**(1040)**

**Profit or Loss From Business**

(Sole Proprietorship)

OMB NO. 1545-0074

**2007**

Attachment  
Sequence No. 09

Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

Attach to Form 1040, 1040NR, or 1041. See instructions for Schedule C (Form 1040).

Name of proprietor <b>MICHAEL T BOYD</b>		Social security number (SSN) <b>086-22-2222</b>
A Principal business or profession, including product or service (see instructions) <b>OUTREACH MINISTRY</b>		B Enter code from instructions ▶ <b>112900</b>
C Business name. If no separate business name, leave blank. <b>VICTORY CENTER OUTREACH MINISTRY</b>		D Employer ID no. (EIN), if any <b>086100000</b>
E Business address (including suite or room no.) ▶ <b>300 LINDEN CIRCLE</b> City, town or post office, state, and ZIP code <b>STARKVILLE</b>		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2007? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2007, check here <input type="checkbox"/>		

**Part I Income**

1	Gross receipts or sales. <b>Caution.</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see instructions and check here <input type="checkbox"/>	1	11,322
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	11,322
4	Cost of goods sold (from line 42 on page 2)	4	
5	Gross profit. Subtract line 4 from line 3	5	11,322
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	11,322

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	592	18	Office expense	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):	20a	
11	Contract labor (see instructions)	11	3,925	a	Vehicles, machinery, and equipment	20b	1,600
12	Depletion	12		b	Other business property	21	1,753
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	22	1,699
14	Employee benefit programs (other than on line 19)	14	1,400	22	Supplies (not included in Part III)	23	
15	Insurance (other than health)	15		23	Taxes and licenses	24	
16	Interest:			24	Travel, meals, and entertainment:	24a	1,653
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24b	
b	Other	16b	643	b	Deductible meals and entertainment (see instructions)	25	2,720
17	Legal and professional services	17		25	Utilities	26	
18				26	Wages (less employment credits)	27	12,312
19				27	Other expenses (from line 48 on page 2)		
20				28	Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28	28,297
21				29	Tentative profit (loss). Subtract line 28 from line 7	29	(16,975)
22				30	Expenses for business use of your home. Attach Form 8829	30	
23				31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	(16,975)
24				32	If you have a loss, check the box that describes your investment in this activity (see instructions): • If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.	32a	<input checked="" type="checkbox"/> All investment is at risk.
25						32b	<input type="checkbox"/> Some investment is not at risk.

# SCHEDULE C (Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

## Profit or Loss From Business (Sole Proprietorship)

Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.  
Attach to Form 1040, 1040NR, or 1041. See instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2008

Attachment  
Sequence No. 09

Name of proprietor <b>MICHAEL T BOYD</b>		Social security number (SSN) <b>000-00-0000</b>
A Principal business or profession, including product or service (see instructions) <b>OUTREACH MINISTRY</b>		B Enter code from instructions ▶ <b>112900</b>
C Business name. If no separate business name, leave blank. <b>VICTORY CENTER OUTREACH MINISTRY</b>		D Employer ID no. (EIN), if any <b>000-00-0000</b>
E Business address (including suite or room no.) ▶ <b>300 LINDEN CIRCLE</b> City, town or post office, state, and ZIP code <b>STARKVILLE</b>		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2008? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2008, check here ▶		

### Part I Income

1 Gross receipts or sales. <b>Caution.</b> See instructions and check the box if: • This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see page C-4 for limit on losses.	<input type="checkbox"/>	1	9,567
2 Returns and allowances		2	
3 Subtract line 2 from line 1		3	9,567
4 Cost of goods sold (from line 42 on page 2)		4	
5 Gross profit. Subtract line 4 from line 3		5	9,567
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7 Gross income. Add lines 5 and 6		7	9,567

### Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising	8	735	18 Office expense	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	1,900	a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	3,258
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a	7,800	a Travel	24a	1,195
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	720
17 Legal and professional services	17		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27	28		26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27 Other expenses (from line 48 on page 2)	27	17,792
30 Expenses for business use of your home. Attach Form 8829	30				
31 Net profit or (loss). Subtract line 30 from line 29.	31				
• If a profit, enter on both Form 1040, line 12, and Sch. SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.					
• If a loss, you must go to line 32.					
32 If you have a loss, check the box that describes your investment in this activity (see instructions).					
• If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.					
• If you checked 32b, you must attach Form 6198. Your loss may be limited.					
	32a	<input checked="" type="checkbox"/>	All investment is at risk.		
	32b	<input type="checkbox"/>	Some investment is not at risk.		

SPA For Paperwork Reduction Act Notice, see instructions.

2008 Petz Enterprises, Inc.

8US091

Schedule C (Form 1040) 2008

LE C  
(1040)

# Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2009

Attachment  
Sequence No. 09

Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.

Attach to Form 1040, 1040NR, or 1041. See instructions for Schedule C (Form 1040).

Name of proprietor

MICHAEL T BOYD

Social security number (SSN)

000-00-0000

A Principal business or profession, including product or service (see instructions)  
OUTREACH MINISTRY

B Enter code from instructions  
112900

C Business name. If no separate business name, leave blank.  
VICTORY CENTER OUTREACH MINISTRY

D Employer ID no. (EIN), if any  
000-00-0000

E Business address (including suite or room no.)  
City, town or post office, state, and ZIP code  
300 LINDEN CIRCLE  
STARKVILLE

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) \_\_\_\_\_

G Did you "materially participate" in the operation of this business during 2009? If "No," see instructions for limit on losses

☒ Yes

☐ No

H If you started or acquired this business during 2009, check here \_\_\_\_\_

## Part I Income

1	Gross receipts or sales. <b>Caution.</b> See instructions and check the box if: • This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see page C-3 for limit on losses.	<input type="checkbox"/>	1	19,895
2	Returns and allowances		2	
3	Subtract line 2 from line 1		3	19,895
4	Cost of goods sold (from line 42 on page 2)		4	
5	Gross profit. Subtract line 4 from line 3		5	19,895
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7	Gross income. Add lines 5 and 6		7	19,895

## Part II Expenses. Enter expenses for business use of your home only on line 30.

8	Advertising	8	354	18	Office expense	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):	20a	
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20b	
12	Depreciation	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	2,200
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a	5,400	a	Travel	24a	696
b	Other	16b		b	Deductible meals and entertainment (see instructions)	24b	662
17	Legal and professional services	17		25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27	28		26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29		27	Other expenses (from line 48 on page 2)	27	14,829
30	Expenses for business use of your home. Attach Form 8829	30					
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12, and Sch. SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31					(4,246)

32a ☒ All investment is at risk.  
32b ☐ Some investment is not at risk.

C

## Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2010

Attachment  
Sequence No. 09

Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.

Attach to Form 1040, 1040NR, or 1041. See instructions for Schedule C (Form 1040).

U.S. Treasury  
Service (99)

Proprietor

MICHAEL T BOYD

Social security number (SSN)

000-00-0000

Principal business or profession, including product or service (see instructions)

OUTREACH MINISTRY

B Enter code from instructions

112900

C Business name. If no separate business name, leave blank.

VICTORY CENTER OUTREACH MINISTRY

D Employer ID no. (EIN), if any

000-00-0000

E Business address (including suite or room no.) 300 LINDEN CIRCLE

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) \_\_\_\_\_

G Did you "materially participate" in the operation of this business during 2010? If "No," see instructions for limit on losses

☒ Yes☐ No

H If you started or acquired this business during 2010, check here \_\_\_\_\_

## Part I Income

1 Gross receipts or sales. **Caution.** See instructions and check the box if:

- This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or

- You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses.

☐

1

12,975

2 Returns and allowances

2

3 Subtract line 2 from line 1

3

12,975

4 Cost of goods sold (from line 42 on page 2)

4

5 Gross profit. Subtract line 4 from line 3

5

12,975

6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)

6

7 Gross income. Add lines 5 and 6

7

12,975

## Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising

8

1,204

9 Car and truck expenses (see instructions)

9

10 Commissions and fees

10

11 Contract labor (see instructions)

11

4,585

12 Depletion

12

13 Depreciation and section 179

13

expense deduction (not

included in Part III)

(see instructions)

13

14 Employee benefit programs

14

(other than on line 19)

14

15 Insurance (other than health)

15

16 Interest:

16

a Mortgage (paid to banks, etc.)

16a

b Other

16b

17 Legal and professional services

17

18 Office expense

18

19 Pension and profit-sharing plans

19

20 Rent or lease (see instructions):

20

a Vehicles, machinery, and equipment

20a

b Other business property

20b

6,660

21 Repairs and maintenance

21

2,800

22 Supplies (not included in Part III)

22

23 Taxes and licenses

23

24 Travel, meals, and entertainment:

24

a Travel

24a

b Deductible meals and entertainment

24b

(see instructions)

24b

25 Utilities

25

26 Wages (less employment credits)

26

27 Other expenses (from line 48 on

27

page 2)

14,137

28 Total expenses before expenses for business use of home. Add lines 8 through 27

28

29,386

29 Tentative profit or (loss). Subtract line 28 from line 7

29

(16,411)

30 Expenses for business use of your home. Attach Form 8829

30

31 Net profit or (loss). Subtract line 30 from line 29.

31

(16,411)

- If a profit, enter on both Form 1040, line 12, and Sch. SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.

- If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.

32a ☒ All investment is at risk.32b ☐ Some investment is not at risk.

- If you checked 32b, you must attach Form 6198. Your loss may be limited.